

EXHIBIT D

SUMMARY OF COMPENSATION REQUESTED BY PROJECT CATEGORY

EXHIBIT D-1

SUMMARY OF COMPENSATION REQUESTED BY PROJECT CATEGORY AS COMPARED TO BUDGET

| U.S. Trustee Task Code and Project Category | Hours Budgeted | | | | | Hours Billed | | | | |
|---|----------------|------------|------------|----------|-------|---------------|------------|------------|----------|--------|
| | February 2021 | March 2021 | April 2021 | May 2021 | Total | February 2021 | March 2021 | April 2021 | May 2021 | Total |
| B110 Case Administration | 75 | 50 | 50 | 50 | 225 | 10.20 | 15.30 | 14.70 | 6.70 | 46.90 |
| B112 General Creditor Inquiries | 2 | 2 | 5 | 5 | 14 | 0.00 | 0.50 | 0.50 | 0.30 | 1.30 |
| B113 Pleadings Review | 25 | 35 | 35 | 30 | 125 | 9.50 | 11.00 | 24.30 | 11.00 | 55.80 |
| B120 Asset Analysis and Recovery | 2 | 2 | 2 | 2 | 8 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B130 Asset Disposition | 0 | 0 | 5 | 5 | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B140 Relief from Stay / Adequate Protection Proceedings | 5 | 50 | 25 | 25 | 105 | 25.60 | 1.60 | 9.30 | 0.00 | 36.40 |
| B150 Meetings of Creditors' Committee and Communications with Creditors | 60 | 60 | 100 | 75 | 295 | 59.20 | 66.70 | 103.30 | 69.70 | 298.90 |
| B155 Court Hearings (including Preparation for Court Hearings) | 20 | 20 | 30 | 15 | 85 | 4.80 | 60.80 | 50.30 | 8.80 | 124.70 |
| B160 Employment / Fee Applications (Paul Hastings) | 40 | 35 | 40 | 40 | 155 | 29.30 | 32.40 | 9.30 | 14.00 | 85.00 |
| B161 Budgeting (Case) | 2 | 2 | 2 | 2 | 8 | 0.20 | 0.80 | 0.50 | 0.70 | 2.20 |
| B165 Employment / Fee Applications (Other Professionals) | 5 | 5 | 5 | 5 | 20 | 3.30 | 9.60 | 3.30 | 3.10 | 19.30 |
| B170 Fee and Employment Objections | 2 | 2 | 2 | 2 | 8 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| U.S. Trustee Task Code and Project Category | Hours Budgeted | | | | | Hours Billed | | | | |
|--|----------------|------------|------------|----------|-------|---------------|------------|------------|----------|-------|
| | February 2021 | March 2021 | April 2021 | May 2021 | Total | February 2021 | March 2021 | April 2021 | May 2021 | Total |
| B180 Avoidance Action Analysis | 10 | 10 | 10 | 10 | 40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B185 Assumption / Rejection of Leases and Contracts | 10 | 10 | 5 | 5 | 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B190 Other Contested Matters (including GDB restructuring) | 10 | 20 | 20 | 20 | 70 | 3.00 | 3.00 | 0.50 | 1.00 | 7.50 |
| B191 General Litigation | 100 | 50 | 100 | 50 | 300 | 18.50 | 26.70 | 21.60 | 8.10 | 74.90 |
| B195 Non-Working Travel ¹ | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B210 Debtors' Financial Information and Operations/Fiscal Plan | 10 | 10 | 10 | 10 | 40 | 0.00 | 0.00 | 0.30 | 0.00 | 0.30 |
| B220 Employee Benefits / Pensions | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B222 Union Issues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.80 | 0.00 | 0.80 |
| B230 Financing / Cash Collections | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B231 Security Document Analysis | 1 | 1 | 1 | 1 | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B240 Tax Issues | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B260 Meetings of and Communications with Debtors/Oversight Board | 5 | 5 | 5 | 5 | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| B261 Investigations | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

¹ The firm charges one-half a timekeeper's normal billing rate for any time incurred on account of non-working travel.

| U.S. Trustee Task Code and Project Category | Hours Budgeted | | | | | Hours Billed | | | | |
|---|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | February 2021 | March 2021 | April 2021 | May 2021 | Total | February 2021 | March 2021 | April 2021 | May 2021 | Total |
| B310 Claims Administration and Objections | 100 | 75 | 75 | 75 | 325 | 33.10 | 45.30 | 244.10 | 95.60 | 418.10 |
| B320 Plan and Disclosure Statement | 250 | 350 | 300 | 500 | 1400 | 81.30 | 42.20 | 271.60 | 220.70 | 615.80 |
| B420 Restructurings | 20 | 20 | 20 | 20 | 80 | 28.10 | 1.90 | 0.40 | 2.70 | 33.10 |
| TOTAL HOURS | 754 | 814 | 847 | 952 | 3,367 | 306.00 | 317.80 | 754.80 | 442.40 | 1,821.00 |
| TOTAL FEES | \$819,598.00² | \$886,446.00 | \$922,383.00 | \$1,070,048.00 | \$3,698,475.00 | \$349,337.50 | \$ 353,742.00 | \$ 772,989.50 | \$ 440,469.50 | \$ 1,916,538.50 |
| MINUS 20% REDUCTION³ | (\$163,919.60) | (\$177,289.20) | (\$184,476.60) | (\$214,009.60) | (\$739,695.00) | \$(69,867.50) | \$ (70,748.40) | \$(154,597.90) | \$ (88,093.90) | \$ (383,307.70) |
| TOTAL FEES (NET OF REDUCTION) | \$655,678.40 | \$709,156.80 | \$737,906.40 | \$856,038.40 | \$2,958,780.00 | \$ 279,470.00 | \$ 282,993.60 | \$ 618,391.60 | \$ 352,375.60 | \$ 1,533,230.80 |

² The Total Estimated Fees are calculated based on a blended hourly rate of \$1,087, \$1,089, \$1,089, and \$1,124 for the Paul Hastings attorneys who are expected to work on this matter in February, March, April, and May, respectively. The impact of the agreed-upon 20% end of the case write-off on the blended hourly rate cannot be calculated at this time. However, for illustrative purposes only, the blended hourly rate, after accounting for the 20% reduction, would be approximately \$870, \$871, \$871, and \$899, respectively.

**SUMMARY OF COMPENSATION REQUESTED AS COMPARED TO SUB-BUDGETS FOR MATTERS JOINTLY
PURSUED BY OVERSIGHT BOARD AND COMMITTEE**

| U.S. Trustee Task Code and Project Category | Hours Budgeted | | | | | Hours Billed | | | | |
|--|------------------|------------|------------|-----------|------------|------------------|-------------|-------------|------------|-------------|
| | February 2021 | March 2021 | April 2021 | May 2021 | Total | February 2021 | March 2021 | April 2021 | May 2021 | Total |
| Omnibus Claims Objection | | | | | | | | | | |
| B310 Claims Administration and Objections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GO Lien Challenges | | | | | | | | | | |
| B191 General Litigation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Garden Variety Avoidance Actions | | | | | | | | | | |
| B191 General Litigation | 20 | 20 | 20 | 20 | 80 | 18.3 | 18.2 | 21.6 | 6.8 | 64.9 |
| Stayed Co-Plaintiff Adversary Proceedings | | | | | | | | | | |
| B191 General Litigation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ERS Lien Adversary Proceedings | | | | | | | | | | |
| B191 General Litigation | 20 | 20 | 20 | 0 | 60 | 0 | 0 | 0 | 0 | 0 |
| TOTAL HOURS | 40 | 40 | 40 | 20 | 140 | 18.3 | 18.2 | 21.6 | 6.8 | 64.9 |

**FURTHER BREAKDOWN OF COMPENSATION REQUESTED
BY PROJECT CATEGORY AND BY MATTER¹**

Official Committee of Unsecured Creditors of Commonwealth of PR (Matter ID 00002)

| U.S. Trustee Task Code and Project Category | Hours Billed | Fees Sought |
|--|---------------------|-----------------------|
| B110 Case Administration | 45.30 | \$32,879.50 |
| B113 Pleadings Review | 55.80 | \$24,552.50 |
| B140 Relief from Stay / Adequate Protection Proceedings | 36.40 | \$44,935.50 |
| B150 Meetings of and Communications with Creditors | 197.20 | \$202,563.50 |
| B155 Court Hearings | 72.30 | \$82,358.00 |
| B160 Employment / Fee Applications (Paul Hastings) | 85.00 | \$81,312.50 |
| B161 Budgeting (Case) | 2.20 | \$2,970.00 |
| B165 Employment / Fee Applications (Other Professionals) | 19.30 | \$14,896.50 |
| B170 Fee/Employment Objections | 0.00 | \$0.00 |
| B190 Other Contested Matters | 7.50 | \$8,469.00 |
| B210 Debtors' Financial Information and Operations/Fiscal Plan | 0.30 | \$405.00 |
| B222 Union Issues | 0.80 | \$876.00 |
| B310 Claims Administration and Objections | 284.80 | \$303,282.50 |
| B320 Plan and Disclosure Statement (including Business Plan) | 544.40 | \$558,863.50 |
| TOTAL | 1351.30 | \$1,358,364.00 |

Communications with Creditors (other than Committee Members) / Website (Matter ID 00004)

| U.S. Trustee Task Code and Project Category | Hours Billed | Fees Sought |
|--|---------------------|--------------------|
| B112 General Creditor Inquiries | 1.30 | \$1,423.50 |
| B150 Meetings of and Communications with Creditors | 16.80 | \$21,396.50 |
| TOTAL | 18.10 | \$22,820.00 |

¹ The fees set forth on this Exhibit D-1 do **not** take into account Paul Hastings' agreement to reduce its fees by an amount equal to 20% of its total case fees, with the precise fees to be waived to attain the 20% reduction to be designated by Paul Hastings (in its sole discretion) in connection with the final fee application process.

PREPA (Matter ID 00006)

| U.S. Trustee Task Code and Project Category | Hours Billed | Fees Billed |
|--|---------------------|---------------------|
| B150 Meetings of and Communications with Creditors | 3.80 | \$4,256.00 |
| B155 Court Hearings | 3.70 | \$3,573.00 |
| B310 Claims Administration and Objections | 104.20 | \$100,901.50 |
| B420 Restructurings | 33.10 | \$38,478.50 |
| TOTAL | 144.80 | \$147,209.00 |

(Matter ID 00007)

| U.S. Trustee Task Code and Project Category | Hours Billed | Fees Sought |
|--|---------------------|--------------------|
| B320 Plan and Disclosure Statement | 1.90 | \$2,565.00 |
| TOTAL | 1.90 | \$2,565.00 |

ERS (Matter ID 00008)

| U.S. Trustee Task Code and Project Category | Hours Billed | Fees Sought |
|--|---------------------|--------------------|
| B110 Case Administration | 1.60 | \$376.00 |
| B155 Court Hearings | 48.70 | \$65,091.00 |
| B191 General Litigation | 0.40 | \$198.00 |
| B310 Claims Administration and Objections | 14.10 | \$17,132.00 |
| B320 Plan and Disclosure Statement | 1.90 | \$2,427.00 |
| TOTAL | 66.70 | \$85,224.00 |

Other Adversary Proceedings (Matter ID 00009)

| U.S. Trustee Task Code and Project Category | Hours Billed | Fees Sought |
|--|---------------------|--------------------|
| B191 General Litigation | 74.50 | \$86,860.00 |
| TOTAL | 74.50 | \$86,860.00 |

Mediation (Matter ID 00010)

| U.S. Trustee Task Code and Project Category | Hours Billed | Fees Sought |
|--|---------------------|--------------------|
| B310 Claims Administration and Objections | 15.00 | \$21,400.00 |
| B320 Plan and Disclosure Statement (including Business | 61.00 | \$90,815.50 |

| | | |
|--------------|--------------|--------------------|
| Plan) | | |
| TOTAL | 76.00 | \$72,215.50 |

Creditors Committee Meetings (Matter ID 00012)

| U.S. Trustee Task Code and Project Category | Hours Billed | Fees Sought |
|--|---------------------|---------------------|
| B150 Meetings of and Communications with Creditors | 81.10 | \$95,176.00 |
| B320 Plan and Disclosure Statement (including Business | 6.60 | \$6,105.00 |
| TOTAL | 87.70 | \$101,281.00 |

EXHIBIT D-2

SUMMARY OF EXPENSE REIMBURSEMENTS REQUESTED BY CATEGORY

| Category | Amount |
|--|--------------------|
| Articles and Publications | \$274.00 |
| Travel Expenses - Taxi / Ground Transportation | \$100.00 |
| Court Call | \$420.00 |
| Courier Services | \$243.08 |
| Computer Search | \$16,139.67 |
| Travel Expenses - Internet | \$43.00 |
| In-house Black and White Reproduction Charges (58,390 copies at \$0.08 per page) | \$4,671.20 |
| In-house Color Reproduction Charges (961 copies at \$0.25 per page) | \$240.25 |
| Outside Professional Services | \$54,917.58 |
| Postage/Express Mail | \$1,711.60 |
| TOTAL | \$78,760.38 |